## REMARKS

Consideration and favorable action are respectfully requested.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

WESTMAN, CHAMPLIN & KELLY, P.A.

Judson K. Champlin, Reg. No. 34,797

Suite 1600 - International Centre

900 Second Avenue South

Minneapolis, Minnesota 55402-3319

Phone: (612) 334-3222 Fax: (612) 334-3312

JKC:lrs